

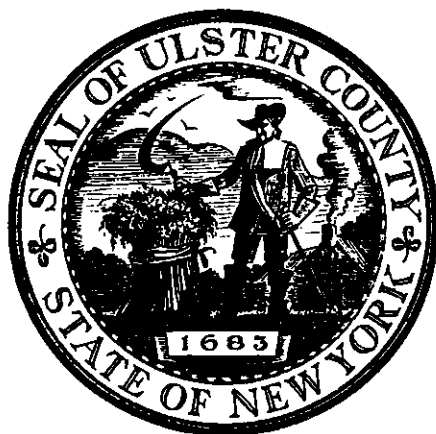
**OFFICE OF THE COMPTROLLER
ULSTER COUNTY, NEW YORK**

A CULTURE OF CHANGE

**The First 500 Days
of the
Constitutional Office of the
Ulster County Comptroller**

Issued: June 1, 2010

2010 - 011



Elliott Auerbach, Comptroller

The mission of the Ulster County Comptroller's Office is to serve as an independent agency of the people and to protect the public by monitoring County government and to assess and report on the degree to which its operation is economical, efficient and its financial condition sound.

A CULTURE OF CHANGE

The First 500 Days of the Constitutional Office of the Ulster County Comptroller

May 16, 2010 marked the 500th day of Ulster County's new charter form of government.

During the first 500 days of the new constitutional Office of the Comptroller, Ulster County Comptroller Elliott Auerbach and his staff have worked diligently to fulfill and implement the mandates of the Ulster County Charter and Administrative Code.

Driven by a commitment to a culture of change, including changing the "but we always did it this way" syndrome that too frequently infests institutions, governmental or otherwise, the Comptroller is pleased to report the following accomplishments.

Office Architecture

- **Audit of County Financial Reports**
 - Instituted new protocols to ensure separation of audit of County financials from the Legislative and Executive functions.
 - Protected taxpayers from misallocation of audit funds.

- **Claimant Certification**
 - Reinstated the classic requirement for claimant certification on all claims for payment.
 - Provides recourse to the taxpayer in the event goods and services were found to have not been provided.

- **Payroll Certification Process**
 - Developed and implemented new procedures to audit and certify for payment all county payrolls.
 - Review adjustments to individual employee pay requests prior to issuing paychecks and direct deposits.

- **Monthly Vendor Efficiency Report**
 - On-line report on County department efficiency rates in meeting 45-day window for processing and paying vendor claims.

- **Two Level Review of County Contracts**
 - Review contracts for financial soundness before contracts are sent to vendor.
 - Review contracts for accuracy of expenditure accounts being charged and to verify that funds are actually available.

- **Mileage Reimbursement**
 - Recommended to the Legislature a policy on 'Use of Personal Vehicles while on County Business.'
 - Instituted uniform reimbursement procedures for all County employees.

- **Ethics Requirements**
 - Established heightened ethics standards for Comptroller staff that detail expectations for professional work as well as respect for privacy issues and confidentiality.
- **Audit Manual Developed**
 - Created a comprehensive manual that establishes standard for planning and implementing audits and issuing final audit reports.
- **“Getting to Know You” Sessions**
 - Orientation meetings with all County department heads and their management staff to obtain an understanding of how the department functions.
- **Comptroller’s Advisory Committee**
 - A panel that meets quarterly with the Comptroller to share expertise, advice and community perspective on the work and priorities of the Office.
- **Internship Program**
 - Create place for students to develop real time work experience while providing intern an environment to conduct quality research and reporting along with the experience of working on team projects.
- **Monday Morning Staff Meetings**
 - Provides an opportunity for staff to develop cooperation, common purpose, effectiveness & efficiency in Office matters.
- **Staff Retreat**
 - Staff retreat was used to resolve long-standing claims processing issues and codified audit practices involving claims auditing.
- **Financial Management Resource Library**
 - Publications on local government financial management available to County staff to reference in support of best practices.
- **NYS County Comptrollers Association**
 - Joined forces with the seven other elected county comptrollers in NYS to share best practices and work on resolutions to common concerns.

Illumination and Investigations

- **Survey of Internal Control Practices.**
 - Completed a survey of all County departments to obtain an understanding of existing ‘checks and balances’ in operation and to identify opportunities for improvement.
 - Survey resulted in the following White Paper and Survey Report issued:
 - *Ensuring ‘Good’ Things Happen and ‘Bad’ Things Don’t*
 - *Internal Control Baseline Report*

- Whistleblower Protection for County Employees/Agents
 - Following research on the state of internal controls in the County, recommended whistleblower protections be adopted. The Legislature enacted protections on September 9, 2009.
- Inmate Medical Bills
 - Conducted a comprehensive audit of inmate medical charges to the County.
 - Held contractor accountable for full and accurate billings.
 - Ensured the County maximizes reimbursements from New York State.
- Fleet Management
 - Reviewed proposal to purchase more cars for the County fleet and recommended to the Legislature and County Executive to first develop a comprehensive fleet management system. A fleet manager was subsequently hired.
- Claims Processing Training for County Staff
 - Held half day workshop for all county accounts payable staff to implement new procedures and ensure more timely payments to vendors.
 - Improved process to insure that only valid, authorized and approved claims are paid.
- Taxpayer Burden Lifted for Unpaid Taxes
 - Identified and delivered \$61,000 in collections due and unpaid to the Town of Wawarsing.
- Fraud Prevention Workshop for Not-For-Profits
 - Developed and presented a workshop for members of the not-for-profit sector on how to develop and implement internal controls to prevent fraud in the workplace.
- Payroll Payout Verification
 - Verified that all Department of Public Works paychecks end up in the hands of current, valid employees
 - All departments will be verified in 2010

Shedding Light/Reporting to the Public

- On-line Presence
 - Ensure ready access to the reports and findings of Comptroller's Office.
 - Comptrollers Web Site: www.ulstercountyny.gov/resources/comptroller
 - Student Intern created an "Internet Blog" for the Comptroller's Office to facilitate interactive communication.
 - Comptrollers Blog: www.ulstercountycomptroller.blogspot.com
- Quarterly Reports
 - As required by the new Charter, the Comptroller reports quarterly on "economy, efficiency and effectiveness" of County government. Fiscal reports highlight the County's flawed financial management system.

- White Papers
 - Ensuring 'Good' Things Happen and 'Bad' Things Don't
- Surveys
 - Internal Controls Baseline Report
- Performance Audits
 - Ulster County Area Transit (UCAT)
 - Ulster County Department of Social Services – Medicaid Spend-Down Program
 - Senior Nutrition Program
 - Real Property Tax Cash Count
 - Seals, Weights & Measures Cash Count
 - Ulster County Department of Social Services – Medicaid Spend-Down Program Audit Follow-up
 - Payroll Payout Verifications at Highway and Bridges, DPW
- Reviews & Reports
 - Wireless Telecommunication Devices
 - Inmate Medical Billings
 - Ulster County Department of Health
 - EZ Pass
- Snap Shot – 'Measure 2 Manage' & 'By the Numbers'
 - 2009 County Legislative Attendance
 - Bank Account Reconciliation Procedures
 - Unpaid School District Taxes and Making Districts Whole
 - Mileage and Use of Personal Vehicle Reimbursement